

ABSTRACT OF THE DISCLOSURE

A tantalum oxide film is formed on a lower  
conductive film by vapor-deposition, and then is  
treated with active oxygen species. The treated film  
5 is annealed at a temperature lower than the crystal-  
lization temperature of tantalum oxide by 10 to 80°C in  
an inert atmosphere. Subsequently, an upper conductive  
film is formed on the annealed tantalum oxide film.